



What's New for April?

District Advisor & Their Territories Power Bi

The interactive District Advisor map, located at https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors, has been recently updated to reflect the District Advisors and their territories, town mapper info, town CAMA program info, as well as CLA and COD results from the 2021 Equalization Study.

Check it out and stay tuned! We are currently working on the Current Use Specialist town info as well as town reappraisal information (year and contractor). We anticipate the DA interactive map with updated information to be published mid-to-late spring.

PVR Annual Report

On an annual basis, the Director of the Property Valuation and Review shall deliver to the Speaker of the House of Representatives and to the President Pro Tempore of the Senate copies of an annual report including in that report all rules issued in the preceding year. The report shall include the rate per dollar and the amount of all taxes assessed in each and all of the towns, gores, school and fire districts and villages for and during the year ending with June 30, preceding, and the value of all exempt property on each grand list as required by subsection 4152(a) of title 32. The report shall also include an analysis of the appraisal practices and methods employed through the State. The Director shall also include recommendations for statutory changes if necessary.

The Department recently submitted the Property Valuation and Review Annual Report to the Legislature. You can find all of our Annual Reports, including the most recently submitted, here on our website: https://tax.vermont.gov/pvr-annual-report.

Utility Valuation

In early March, Director Jill Remick posted on COMP-60 her memo, State of Progress Towards Uniformity in Utility Valuation in Vermont. Her memo was in response to the 2021 Utility and High Value Commercial Property Recommendations, Per Act 73 Sec. 21 - Amended 02/07/2022. Jill notes that PVR is working with a Utilities Appraisal Consultant, Brain D Fogg, on a project to create standards and industry-based methodologies for PVR to use to establish utility values. A utility valuation online system is also being implemented as part of the VTPIE project that is modernizing our grand list software. The overarching goals of these efforts is to provide a standardized appraisal method which provides accurate and defensible fair market valuations in an efficient format based on characteristics of each utility property. Jill also noted there will be no methodology changes for the March 15, 2022, utility filing or the 2022 Municipal Grand Lists.

VLCT - Town Officers Training Series

Free Municipal Officer Webinar Training Series for Tax Assessments and Appeals – April and May 2022

If you are a municipal officer with tax assessment, reporting, or tax assessment appeals responsibilities, please register now for these free PVR-sponsored trainings. Hosted by the Vermont League of Cities and Towns, with funding support from the Vermont Department of Taxes, Division of Property Valuation and Review.

• Fair Market Value & Lister Roles and Responsibilities April 14 9 am – 12 pm https://www.vlct.org/event/fair-market-value-lister-roles-and-responsibilities

This is the first of three spring trainings VLCT MAC and the Property Valuation and Review Division are hosting as part of the Town Officer Training Series for listers, assessors, and board of civil authority members.

• Lister Connections: PVR Updates & RoundTable Discussion April 28 9 am - 12 pm https://www.vlct.org/event/lister-connections-pvr-updates-roundable-discussion

This training features legislative and program updates from PVR, a presentation from the VT Center for Geographic Information, and a general discussion with your colleagues to hear creative solutions.

• Effective Board of Civil Authority Property Tax Assessment Appeals May 5 9 am – 12 pm https://www.vlct.org/event/effective-board-civil-authority-property-tax-assessment-appeals

Learn the legal and practical parameters within which the BCA must operate, including deadlines, rules governing participation, & requirements for decision making. A mock BCA hearing will also be available to view.

What's on the Calendar for April?

At a glance, important dates for April include:

- Valuation and ownership date 32 VSA 3651 April 1
- Income Tax filing due date (Including HS-122)
 April 18
- Current Use initial file exchange can be April 15 returned to PVR

Due date for forms from property owners:

Insurance values due from exempt property owners
 Business personal property forms due to town
 32 VSA 3802a
 April 1
 April 20

Grand List Effective Date April 1

The Grand list effective date is April 1 per 32 V.S.A. §4041; this date applies to both value and ownership. Changes occurring after that point due to permits, property transfers, etc. (for example built in mid-April or purchased on April 5) will apply for the following year's grand list.

This does not mean you need all your grand list work to be completed by the April 1 date. The dates your grand list should be completed are June 4 and June 24 (depending on your town population). Towns may request an extension to these dates according to 32 V.S.A. § 4342.

• Inspections/ valuations as of April 1
PVR Inspection Recommendations

Our recommendation to listers and assessors is to consider alternatives to interior inspections. This does not mean your grand list should not be adjusted due to new construction, permits, changes, etc. Instead, what it does mean is that you should consider alternative ways to capturing interior data while still gaining the information needed in order to be fair to all taxpayers. We recommend you reach out to property owners for data that cannot be gathered by exterior inspections. It is our opinion that full disclosure is best, explain the situation and ask the property owner or agent for assistance. The Vermont Assessor and Listers Association (VALA), on their sample documents page, provides both a Permit Letter Sample as well as a Percent Complete Form that can be used by themselves or in conjunction with a phone call to gather the data that you cannot collect without an in-person interior inspection. You may also choose to use video tours by the taxpayer when needed alternative. Additional lister inspection suggestions https://tax.vermont.gov/municipal-officials/listers-and-assessors

• Owner of Record as of April 1

Date of Transfer / Date of Recording

Statute requires the grand list be set with the Owner of Record as of April 1. Identifying who the Owner of Record is as of April 1st with transfers occurring in late March can pose a dilemma. The Division of Property Valuation & Review recommends using the recording date, although **towns should determine which they will use and remain consistent with that method**. One disadvantage of using the recorded date is that a sale could have closed years ago and has only recently been recorded. Calling that the sale date would be misleading, and the market could have changed significantly between the closing and recording dates.

32 VSA 3651

Current Use File Exchange Notes from Elizabeth

On March 15, the first current use file for the 2022 tax year was made available for download. Different for this year is that **you will not be able to return your file until April 15**, so please take the time to review and update your current use files for transfers, changes to acreage, and homestead updates.

- You should also confirm that your CLA matches what was certified by PVR in January. If you are appealing your CLA, it is not changed until the appeal is resolved. If you are a reappraisal town, it should be set to 1.0000.
- This year, we have noted in the lister comments if we have a transfer application that is under review which will help all of us. We have also completed the review of the majority of the new enrollments. By the time you return your file in April, we should have the remaining ones completed. If you have questions on whether an application has been received or not, you can log in to your eCuse account at secure.vermont.gov/TAX/eCuse. If you need help with your eCuse login, please call Carrie Potter at (802) 828-6635.
- If you are a **reappraisal town**, we will be still looking for you to send your current use file back <u>prior</u> to your reappraisal being completed. Current Use recognizes that the values will change once your reappraisal is done, but we want to get the updates on acres and transfers applications moving earlier in the year.
- We have had changes to the current use staff. While you can always contact as at the main line, (802) 828-5860, here's the town assignments and staff contact information:

Addison – Derby	Patrick Dakin	patrick.dakin@vermont.gov	(802) 828-6633
Dorset - Middlebury	Isaac Bissell	isaac.bissell@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Maria Steyaart	maria.steyaart@vermont.gov	(802) 828-6636

Finally, I want to thank you for your hard work during these past couple of years. It's not been easy professionally or personally and I truly appreciate your help!

Upcoming Education Offerings

Please see the *Education* section of this newsletter for course details and registration information

Monday	Tuesday	Wednesday	Thursday	Friday
4-April • NEMRC Creating MSOL CAMA Reports & Filtering	5-April • KnowledgeWave Meet like a Pro in Teams	6-April • KnowledgeWave What is "Unconscious Bias"	7-April • KnowledgeWave 10 Key Concepts for SharePoint • NEMRC Grand List Change of Appraisal • VTPIE GIS Live	8-April
11-April	12-April • KnowledgeWave Build Your Self- Confidence in the Workplace	13-April • VTPIE Sales Verification	14-April KnowledgeWave Using PowerPoint to Design Town Officers Training Series Property Tax Assessments	15-April
18-April	19-April	20-April • KnowledgeWave Take Nothing Personally at Work or Anywhere	21-April • KnowledgeWave Sharing File Options in Teams • VTPIE Sales Verification	22-April
25-April • PVR Grand List Cleanup	26-April	27-April	28-April • KnowledgeWave Power Query for Excel • Town Officers Training Series Lister Connections: PVR Updates & Roundtable Discussion	29-April
2-May	3-May • VTPIE Sales Verification	4-May	5-May • Town Officers Training Series Property Tax Assessment Appeals	6-May • VTPIE GIS Live

Subsidized Housing Valuation – Reappraisal Towns

For residential rental property that is subject to a housing subsidy covenant or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged,

fair market value **must be determined by the income approach per** <u>32 V.S.A.</u> § <u>3481 (1)(A) – B(iv)</u> (<u>Listers</u> <u>Guide</u> page 49).

The PVR annually updated spreadsheet/calculator, for use in facilitating the appraisals of subsidized housing, is available at https://tax.vermont.gov/document/valuation-subsidized-housing-worksheet-2022. Instructions are located on the valuation tab and our fact sheet can be found at https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf. You may contact https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf. You may contact https://tax.vermont.gov/sites/tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf. You may contact https://tax.vermont.gov/sites/tax/files/documents/GB-1183.pdf. Annual site of tax an

Subsidized Housing Valuation – All Towns

In addition to being valued as prescribed by statute, Subsidized Housing is also granted a *Special Exemption* of up to a 10% assessment reduction on the education grand list. Listers will receive a Certificate annually from the Vermont Housing Finance Agency with the percentage to be applied.

News You Can Use

Helpful links

- Calendar & Task List 2022 https://tax.vermont.gov/content/lister-calendar-and-task-list
- District Advisor & their Territories Updated interactive District Advisor map including 2021 EEGL CLA/ COD https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors
- Municipal Official Resources https://tax.vermont.gov/municipal-officials/resources
 Forms Publications & Fact Sheets Resources Equalization materials Reports Newsletters
- Property Tax Exemptions https://tax.vermont.gov/property-owners/exemptions
 - ✓ Veterans https://veterans.vermont.gov/benefits-and-services/veteran-benefits/tax-exemptions-veterans
 - ✓ Public Pious & Charitable, Form PVR-317 https://tax.vermont.gov/sites/tax/files/documents/PVR-317-2021.pdf
- Tax forms https://tax.vermont.gov/tax-forms-and-publications/individuals
 - ✓ Lister Certificate for full parcel purchase or multi housesites/ same parcel https://tax.vermont.gov/document/2021-form-hsd-315
 - ✓ Lister Certificate for new span/subdivided parcel https://tax.vermont.gov/document/2021-form-hsd-316
- VTPIE Project https://tax.vermont.gov/municipal-officials/vtpie

From this link, you will be able to access additional links to:

<u>VTPIE Portal</u> <u>VTPIE GIS portal</u> <u>About the Project</u> <u>Project</u>

Timeline

What's Changing Training and Support Talk to Us FAQs

VTPIE and GIS (*Get your access and be trained!*)

The VTPIE Sales Validation and GIS are now live. We would like to remind everyone to attend the trainings and request your access.

- Do you have access to VTPIE?
 - ✓ Fill out this form: https://request.vtpie.org/
- Do you have access to GIS?
 - ✓ Fill out this form: https://gisrequest.vtpie.org/
- Do you need training in VTPIE*?

- ✓ Sign up here: https://www.eventbrite.com/e/vtpie-sales-verification-training-registration-237713346017
- Do you need training in GIS^?
 - ✓ Sign up here: https://www.eventbrite.com/e/vtpie-gis-training-tickets-261144499227?aff=ebdsoporgprofile
- Do you need refresher training?
 - ✓ Recorded trainings for VTPIE and GIS are available at https://tax.vermont.gov/municipal-officials/vtpie/support

^Upcoming VTPIE GIS trainings will be held April 7 and May 6

Current Use

File Exchange

The first Current Use file exchange was made available for download and review on March 15. This year, CU will not be able to accept this first return exchange until April 15.

- Before each file exchange download, please remember to:
 - ✓ Make sure you have run the NEMRC Live Update before downloading.
 - ✓ Make sure you are in your current 'working grand list' before downloading
 - ✓ Make sure you backup your NEMRC before downloading.
- Before each file return, please remember to:
 - ✓ Make sure you have run the NEMRC Live Update before returning.
 - ✓ Make sure you are current with your homestead downloads and that you have updated your homestead parcels in the Current Use module (#9) as well
 - ✓ Make sure you create a **backup** in your NEMRC entity before returning

Training, Guides, and Aides

- 2022 Current Use Instructions for downloading the file as well as the processing procedure for your enrolled Current Use parcels may be found at https://www.nemrc.com/support/grandList/Current%20Use%20NEMRC%20Instructions%20201
 9.pdf
- Recordings of our recent two-day Current Use training webinar(s) are available for viewing at https://tax.vermont.gov/municipal-officials/certification-education-programs/materials
- Slide Deck from recent (Spring 2022) Webinar https://tax.vermont.gov/sites/tax/files/documents/2022%20Current%20Use%20Calculation.pdf
- Additional refresher materials are also available at our Current Use Training course materials link <u>Current Use training</u> as well those found at <u>NEMRC Current Use Instructions</u>.
- The NEMRC software provides a clear Explanation of Current Use Reduction Backer within the
 CU module (#9 on the main menu). This explanation is printable and specific for each enrolled
 parcel and details the taxpayer's use allocation, the net taxable grand list and exemption
 reduction values. This helpful tool provides both municipalities and property owners a step-bystep explanation of the math involved with current use exemption calculations.

eCuse

Checking your online eCuse account now will give you a jump start on the upcoming 2022 GL applications that have been received by Current Use. Knowing what changes are in the pipeline helps facilitate quicker file exchanges, reaching 100% certification earlier and a smoother process for all.

^{*}Upcoming VTPIE Sales trainings will be held April 13, April 21, May 3 and May 19

- **Town clerks** should also be checking regularly for applications that have been approved and are awaiting recording.
- Need Sign in Assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

https://secure.vermont.gov/TAX/ecuse/home

Withdrawals/ Discontinuances/ LUCT

Current Use withdrawals are **ongoing**, **processed through the myVTax application**. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. We also recommend listers make it a practice to log into their myVTax accounts monthly to check for new activity. When there is a request, please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute**, **listers/assessors have thirty (30) days to submit the completed form to the Director** <u>32 V.S.A.</u> §3757(b).

myVTax process myVTax Guide: LV-314 Return Navigation for Listers

Land Use Change Lien Release

How to Recover Your Username & Reset Your Password

Valuation How to Value Land Excluded or Withdrawn From CU

<u>Land Developed or Withdrawn from Current Use</u>

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

Education

PVR

The Division of Property Valuation and Review (PVR) offers lister and assessor courses at **no charge** to current Vermont municipal assessment officials. Below are listed our trainings for 2022; please note that dates and times for trainings offered from March forward are tentative at this time.

Registration for upcoming classes will be available soon at https://tax.vermont.gov/municipal-officials/education. Once registered, you will receive confirmation along with the sign-in link to the training webinar. A confirmation email from TAX.ListerEd@vermont.gov will be sent to the email provided when registering - please remember to save this email!

We will be posting training reminders on Listserv (a/k/a Comp 60) along with a direct link to register. When signing into Teams, please sign in using your full name as well as your town to receive your Certificate of Attendance.

•	Deed Reading & Real Estate Exemptions	Stay Tuned!	TBD
•	Grand List Cleanup	April 25	9:00 AM – Noon
•	Reappraisal	May 10	9:00 AM – Noon
•	Advanced Lister Training	June 8	9:00 AM – Noon
•	Solar/Cell/Subsidized Housing	June 16	9:00 AM – Noon

Statutes & Real Estate Law Session 1 of 2* July 27
 Statutes & Real Estate Law Session 2 of 2* July 28
 1:00 PM - 4:00 PM
 1:00 PM - 4:00 PM

*Please note this course is a requirement for the Vermont Property Assessor Level III certification and participants are required to attend <u>both</u> sessions for the State-sponsored Statutes & Rules in Property Assessment Certificate.

• IAAO 100 Real Estate Property Appraisal Workshop* August 9 8:30 AM – 4:30 PM IAAO 100 Real Estate Property Appraisal Workshop* August 10 8:30 AM – 4:30 PM

*Please note this course is a requirement for the Vermont Property Assessor Level I certification and participants are required to attend <u>both</u> sessions for the IAAO 100 Real Estate Property Appraisal Workshop Certificate.

•	Data Collection Session 1 of 4*	Tentatively	August 30	full day session
	Data Collection Session 2 of 4*	Tentatively	August 31	full day session
	Data Collection Session 3 of 4*	Tentatively	September 6	full day session
	Data Collection Session 4 of 4*	Tentatively	September 7	full day session

*Please note this course is a requirement for the Vermont Property Assessor Level II certification and participants are required to attend all <u>four</u> sessions for the State-sponsored Data Collection Course Certificate.

Advanced Data Collection
 September 29 9:00 AM – 4 PM

• Tips & Tricks October 11 9:00 AM – Noon

VALA

VALA will be offering the following IAAO workshops and courses for 2022:

• September 12-15 IAAO 101 Fundamentals of Real Property Appraisal

Instructor: Kara Endicott

• October 3 & 4 IAAO 155 Depreciation Analysis Workshop

Instructor: David Cornell

Week of Sept. 19-23
 IAAO 171 IAAO Standards of Professional Practice & Ethics Workshop

Instructor: TBD

October 17-21
 IAAO 300 Fundamentals of Mass Appraisal

Instructor: David Cornell

October 24-26
 IAAO 452 Fundamentals of Assessment Ratio Studies Workshop

Instructor: David Cornell

VALA's website link to additional training info: https://valavt.org/education/training/ Link to VALA's registration form (also found on the training page link above): https://valavt.org/wp-content/uploads/sites/33/2022/01/VALA-Education-Registration-2022u.pdf

NEMRC

NEMRC's schedule of upcoming webinars, as well as recordings from their 2021 offerings, can be found at https://www.nemrc.com/support/webinars/. These webinars are also made available to current municipal assessment officials at no charge through the town's NEMRC Annual Support Agreement.

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our past classes, are available at https://tax.vermont.gov/municipal-officials/certification-education-programs/materials. Please keep in mind that these recordings are meant for reference only – ** actual event attendance is required for VPA certification.

•	Equalization and Sales Validation Training	February 9, 2022
•	Current Use Training (Session 1)	February 16, 2022
•	Current Use Training (Session 2)	February 17, 2022

Prior year trainings:

•	Vermont Statutes & Real Estate Law Training**	July 14 / 15, 2021
•	Land Schedule Training**	May 19/ 26, 2021
•	Grand List Clean Up	April 28, 2021
•	Deed Reading & Real Estate Exemptions	April 21, 2021
•	Sales Validation in myVTax	January 21, 2021
•	Your Equalization Study	January 14, 2021

VTPIE

On-Demand Webinars for the new VT Property Exchange (VTPIE) can be found at https://tax.vermont.gov/municipal-officials/vtpie/support

•	Geographic Information System (GIS) Portal Training	February 23, 2022
•	VTPIE Training I - Municipal Info & Sales Validation	January 20, 2022
•	Axiomatic Update Webinar	July 13, 2021

KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the KnowledgeWave Learning Site training package. These webinars are free for all KnowledgeWave members. The new, live webinars coming your way this April are:

- Meet Like a Pro in Teams
 4/5/22 at 1 PM EDT | 30 min | Learn More or REGISTER
- What is 'Unconscious Bias"?
 4/6/22 at 1 PM EDT | 60 min | Learn More or REGISTER
- 10 Key Concepts for SharePoint Online
 4/7/22 at 10AM EDT |30 min | Learn More or REGISTER
- Build Your Self-Confidence in the Workplace
 4/12/22 at 3 PM EDT | 30 min | <u>Learn More or REGISTER</u>
- Using PowerPoint to Design
 4/14/22 at 3 PM EDT | 30 min | <u>Learn More or REGISTER</u>
- Take Nothing Personally at Work or Anywhere
 4/20/22 at 10 AM EDT | 30 min | Learn More or REGISTER

- Sharing Files Options in Teams
 - 4/21/22 at 3 PM EDT | 30 min | Learn More or REGISTER
- Power Query for Excel
 - 4/28/22 at 1 PM EDT | 30 min | Learn More or REGISTER

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA <u>registration fees</u> for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at https://tax.vermont.gov/content/state-vermont-grant-agreement You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training.** To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information

The *Grant Education Funding for Listers and Assessors (Municipal Reimbursement)* Fact Sheet is also available at https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf.

District Advisor & CU Specialist Contact Information

District Advisors & their territories interactive map

District Advisors

Barb Schlesinger	(802)	Deanna Robitaille	(802)
barbara.schlesinger@vermont.gov	369-9081	deanna.robitaille@vermont.gov	323-3411
Benton Mitchell	(802)	Jen Myers	(802)
benton.mitchell@vermont.gov	233-4255	jennifer.myers@vermont.gov	522-0199
Christie Wright	(802)	Teri Gildersleeve	(802)
christie.wright@vermont.gov	855-3897	teri.gildersleeve@vermont.gov	855-3917
Cy Bailey	(802)	Theresa Gile	(802)
cy.bailey@vermont.gov	233-3841	theresa.gile@vermont.gov	522-7425
Nancy Anderson / Edu Coord (PT)	(802)	Nahoami Shannon / PVR Assist	(802)
nancy.anderson@vermont.gov	279-9938	nahoami.shannon@vermont.gov	595-3402

Current Use Specialists

Addison - Derby	Patrick Dakin	patrick.dakin@vermont.gov	(802) 828-6633
Dorset - Middlebury	Isaac Bissell	isaac.bissell@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Maria Steyaart	Maria.steyaart@vermont.gov	(802) 828 -
Shrewsbury - Worcester	Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608

Help Desks

PVR GENERAL HELP LINE (802) 828-5860 / OPTION 3
CURRENT USE (802) 828-5860 / OPTION 2

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

AXIOMATIC SUPPORT

https://support.axiomnh.com/support/home

support@axiomnh.com

(603) 413-4978 EXT 0

Online Resources

Lister & Municipal Basics

Municipal resources	Open Meeting Law – VLCT	Tax Bill tools
Forms & publications	Municipal Law Basics	Property Tax Credit Confidentiality
<u>IPTMS Project</u>	<u>Public Records - Sec of State</u>	VT Property Assessor Certification
NEMRC GL Support	Public Records - VLCT FAQ	State Sponsored Training

Property Assessment - Grand Lists

<u>Listers and Assessors</u>	<u>Lister Guide</u>	Assessment Toolbox
<u>Lister and/or Assessor Options</u>	<u>Lister Responsibilities</u>	Approved Appraisers
<u>eCuse</u>	Assessing CU Property	CU Withdrawal - FMV
Property Ownership & Deeds	Solar plants - valuing w/ PV Value	Conservation Easements
Reappraisals		Homestead Declarations
Grand List Lodging Checklist	E&O - Value Change	E&O- Homestead Status Change

Exemptions

<u>Exemptions</u>	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt	Insurance Value Reporting form	32 VSA 3832 – Restricted
<u>Properties</u>	CR-001 for Exempt Properties	<u>Exemptions</u>
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Tax Appeal Handbook	VLCT Property Tax Appeals
	Sec of State Tax Appear Handbook	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	<u>List Value Adjustment Request</u>

VCGI Mapping

<u>Vermont Parcel Program Overview</u>	Parcel Program Frequently Asked Questions
<u>Vermont Parcel Viewer</u>	Parcel Program Town Data Status
<u>Vermont Parcel Program GIS Data</u>	Example Uses of Parcel Program GIS Data
<u>Vermont Land Survey Library</u>	<u>Digital Parcel Mapping Guidelines and Contract Guidance</u>
For Map Vendors: Guidance in working with VCGI	For Mappers: How to submit municipal parcel data updates